FIRST NAME M.I. LAST NAME SOCIAL SECURITY NUMBER

Schedule B. Interest, Dividends and Certain Capital Gains and Losses

1999

	Part 1. Interest and Dividend Income If you received any interest income other than interest from Mass. banks, or if you received more than \$400 in gross dividend income, or if you have certain capital gains/losses, or any adjustments to interest and dividend income, complete Schedule B (see instr.). Otherwise, enter dividends of \$400 or less on Form 1, line 19b or Form 1-NR/PY, line 23b. In all cases enter 5.95% interest from Mass. banks on Form 1, line 5a or Form 1-NR/PY, line 7a.	
1	Total interest income (from U.S. Form 1040 or 1040A, line 8a and line 8b; 1040EZ, line 2; or U.S. Telefile Tax Record, item C)	
2	Total ordinary dividends (from U.S. Schedule B, Part II, line 6, or U.S. Schedule 1, Part II, line 6. If U.S. Schedule B not filed, from U.S. 1040 or 1040A, line 9)	
3	Other interest and dividends not included above (enclose statement)	
4	Total interest and dividends. Add lines 1, 2 and 3	
5	Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a)	
6	Other interest and dividends to be excluded (enclose statement) (this includes interest on U.S/ Commonwealth debt obligations and interest and dividends taxed directly to Mass. estates and trusts) 6	
7	Subtotal: Line 4 minus lines 5 and 6. If you have no short-term capital gains or losses, long-term gains on collectibles and pre-1996 installment sales, gains or losses from the sale, exchange or involuntary conversion of property used in a trade or business, allowable deductions from your trade or business, carryover short-term losses from prior years, net long-term capital losses, or excess exemptions, omit lines 8–25. Enter this amount in line 26 (Schedule B, page 2) and on Form 1, line 19b or Form 1-NR/PY, line 23b, and omit lines 27 and 28. Otherwise, complete Part 2 and Part 3	
8	Part 2. Short-Term Capital Gains/Losses & Long-Term Gains on Collectibles Short-term capital gains (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f))	
9	Long-term capital gains on collectibles and pre-1996 installment sales (from Mass. Sched. D, line 11) 9	
10	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)	
11	Add lines 7, 8, 9 and 10	
12	Allowable deductions from your trade or business (from Mass. Sch. C-2). See instructions	
13	Subtotal: Subtract line 12 from line 11. Not less than "0"	
14	Short-term capital losses (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f))14	
15	Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)	
16	Prior short-term unused losses for years beginning after 1981 (from 1998 Massachusetts Schedule B, line 21)	
17	Combine lines 13, 14, 15 and 16. Enter result here. If a positive amount, omit line 18 and go to line 19. However, if the total is a loss and any amount in Schedule D, line 16, columns A, B, C or D is a positive amount, complete the worksheet in the instructions for line 18. If the total is a loss and all the amounts in Schedule D, line 16, columns A, B, C or D are "0" or less, omit lines 18–25, enter "0" on lines 26 and 27, and enter the amount from line 17 on line 28 (page 2)	
18	Short-term capital losses applied against long-term capital gains (from worksheet in instructions) 18	
19	Subtotal, Combine line 17 and line 18. Enter the result here and on line 19 of Schedule B (page 2) 19	

1999 SCHED. B PAGE 2



19	Subtotal (from other side). If the total is a loss, omit lines 20-25, enter "0" on lines 26 and 27, and enter the amount from line 19 on line 28. If line 19 is a positive amount and any amount in Schedule D, line 14, columns A, B, C or D is a loss, complete the worksheet in the instructions for line 20. If line 19 is a positive amount and any amount in Schedule D, line 14, columns A, B, C or D is "0" or greater, omit line 20 and enter the amount from line 19 in line 21	
20	Long-term capital losses applied against short-term capital gains (from worksheet in instructions) 20)
21	Subtotal. Subtract line 20 from line 19. Enter result here. If line 21 is "0," omit lines 22–25, and enter "0" in lines 26, 27 and 28	
22	Long-term gain deduction. If there is no entry in line 9, enter "0." If line 9 shows a gain, enter 50% of line 9 less 50% of losses in lines 14, 15, 16 (Schedule B, page 1) and 20, but not less than "0" 22	
23	Part 3. Taxable Interest, Dividends and Certain Capital Gains Adjusted gross interest, dividends and certain capital gains. Subtract line 22 from line 21. Not less than "0"	
24	Excess exemptions (from worksheet in instructions) only if single, head of household or married filing jointly and Form 1, line 18 is greater than Form 1, line 17 or Form 1-NR/PY, line 22 is greater than Form 1-NR/PY, line 21	
25	Subtract line 24 from line 23	
26	If line 25 is greater than or equal to line 7, enter the amount from line 7 here and on Form 1, line 19b or Form 1-NR/PY, line 23b. If line 25 is less than line 7, enter the amount from line 25 here and on Form 1, line 19b or Form 1-NR/PY, line 23b	
27	Taxable 12% capital gains. Subtract line 26 from line 25. Not less than "0." Enter result here and on Form 1, line 21a or Form 1-NR/PY, line 25a)
28	Available short-term losses for carryover in 2000. Enter amount from line 19 (Schedule B, page 1), only if it is a loss. If line 19 is not completed, enter amount from line 17 (Schedule B, page 1),)